

## SECTION III

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

## CHAPTER 15

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES****Notes**

1. This chapter does not cover:
  - (a) pig fat or poultry fat of heading No 0209;
  - (b) cocoa butter, fat and oil (heading No 1804);
  - (c) edible preparations containing by weight more than 15 % of the products of heading No 0405 (generally Chapter 21);
  - (d) greaves (heading No 2301) and residues of heading Nos 2304 to 2306;
  - (e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) factice derived from oils (heading No 4002).
2. Heading No 1509 does not apply to oils obtained from olives by solvent extraction (heading No 1510).
3. Heading No 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall within heading No 1522.

**Additional notes**

1. *For the purposes of subheadings 1507 10, 1508 10, 1510 00 10, 1511 10, 1512 11, 1512 21, 1513 11, 1513 21, 1514 10, 1515 11, 1515 21, 1515 50 11, 1515 50 19, 1515 60 10, 1515 90 21, 1515 90 29, 1515 90 40 to 1515 90 59 and 1518 00 31:*
  - (a) *fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as 'crude' if they have undergone no other processing than:*
    - *decantation within the normal time limits,*
    - *centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any adsorption filtering process or any other physical or chemical process);*
  - (b) *fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as 'crude' when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;*
  - (c) *the expression 'crude oils' shall be taken to extend to de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.*
2. A. *Heading Nos 1509 and 1510 cover only oils derived solely from the treatment of olives the analytical characteristics of whose fatty acid content — determined using the methods set out in Annexes V, X-A and X-B to Regulation (EEC) No 2568/91 — and sterol content are as follows:*

**Table I**  
**Fatty acid composition as percentage of total fatty acids**

Fatty acids	Percentages
Myristic acid	$\leq 0,05$
Linolenic acid <sup>(1)</sup>	$\leq 0,9$
Arachidic acid	$\leq 0,6$
Eicosenoic acid	$\leq 0,4$
Behenic acid <sup>(2)</sup>	$\leq 0,3$
Lignoceric acid	$\leq 0,2$
<sup>(1)</sup> $\leq 1,0$ for virgin olive oil (subheadings 1509 10 10 and 1509 10 90 originating in Morocco, until 31 October 2001). <sup>(2)</sup> $\leq 0,2$ for oil under heading 1509.	

**Table II**  
**Sterol content as percentage of total sterols**

Sterol	Percentage
Cholesterol	$\leq 0,5$
Brassicasterol <sup>(1)</sup>	$\leq 0,1$
Campesterol	$\leq 4,0$
Stigmasterol <sup>(2)</sup>	$< \text{Campesterol}$
Betasitosterol <sup>(3)</sup>	$\geq 93,0$
Delta-7-Stigmasterol	$\leq 0,5$
<sup>(1)</sup> $\leq 0,2$ for the oils of heading No 1509. <sup>(2)</sup> Requirement not valid for virgin lampante oil (subheading 1509 10 10) or for crude olive-residue oil (subheading 1510 00 10). <sup>(3)</sup> Delta-5,23-stigmastadienol + chlerosterol + betasitosterol + sitostanol + delta-5-avenasterol + delta-5,24-stigmastadienol.	

Heading Nos 1509 and 1510 do not cover chemically altered olive oil (in particular re-esterified olive oil) and mixtures of olive oil with other oils. The presence of re-esterified olive oil or other oils is ascertained using the methods set out in Annex VII to Regulation (EEC) No 2568/91.

B. Subheading 1509 10 covers only olive oils defined in Sections I and II obtained solely using mechanical or other physical means under conditions, and particularly thermal conditions, that do not lead to deterioration of the oil, and which have undergone no treatment other than washing, decantation, centrifugation or filtration. Oils derived from olives using solvents fall within heading No 1510.

I. For the purposes of subheading No 1509 10 10, 'virgin lampante olive oil', whatever its acidity, means olive oil with:

- (a) a wax content not exceeding 350 mg/kg;
- (b) an erythrodiol and uvaol content not exceeding 4,5 %;
- (c) a content in saturated fatty acids at the 2-position in the triglycerides not exceeding 1,3 %;
- (d) a sum of transoleic isomers not exceeding 0,10 % and a sum of translinoleic + transoleic isomers not exceeding 0,10 %;
- (e) a stigmastadiene content not exceeding 0,50 mg/kg;

(f) a difference between the HPLC and theoretical content of triglycerides with ECN42 of 0,3 or less;

and

(g) one or more of the following characteristics:

1. a peroxide number greater than 20 meq O<sub>2</sub>/kg;
2. a content in volatile halogenated solvents greater than 0,2 mg/kg or greater than 0,1 mg/kg for any one solvent;
3. a K<sub>270</sub> extinction coefficient greater than 0,25 and, after treatment of the oil with activated alumina, not greater than 0,11. In point of fact some oils having a free fatty acid content, expressed as oleic acid, of more than 3,3 g per 100 g may, after passage through activated alumina in accordance with the method set out in Annex IX to Regulation (EEC) No 2568/91, have a K<sub>270</sub> extinction coefficient higher than 0,10. If so, after neutralisation and decolourisation in the laboratory in accordance with the method set out in Annex XIII to the aforementioned Regulation, they must have the following characteristics:

— a K<sub>270</sub> extinction coefficient not higher than 1,20,

— an extinction coefficient variation ( $\Delta K$ ), in the 270 nm region, higher than 0,01 but not higher than 0,16, i.e.:

$$\Delta K = K_m - 0,5 (K_{m-4} + K_{m+4})$$

K<sub>m</sub> = extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm region, and

K<sub>m-4</sub> and K<sub>m+4</sub> = extinction coefficients at wavelengths 4 nm lower and higher than the K<sub>m</sub> wavelength;

4. organoleptic characteristics which include detectable defects exceeding the limits of acceptability and a panel test score lower than 3,5 in accordance with Annex XII to Regulation (EEC) No 2568/91;

II. For the purposes of subheading 1509 10 90, 'virgin oil' means olive oil having the following characteristics:

- (a) an acid content, expressed as oleic acid, not exceeding 3,3 g per 100 g;
- (b) a peroxide number not exceeding 20 meq O<sub>2</sub>/kg;
- (c) a wax content not exceeding 250 mg/kg;
- (d) a content in volatile halogenated solvents not exceeding 0,2 mg/kg overall and not exceeding 0,1 mg/kg for each solvent;
- (e) a K<sub>270</sub> extinction coefficient not higher than 0,25 and, after treatment of the oil with activated alumina, not higher than 0,10;
- (f) an extinction coefficient variation ( $\Delta K$ ), in the 270 nm region, not higher than 0,01;
- (g) organoleptic characteristics which may include detectable defects within the limits of acceptability and a panel test score not lower than 3,5 in accordance with Annex XII to Regulation (EEC) No 2568/91;
- (h) an erythrodiol and uvaol content not exceeding 4,5 %;
- (ij) a content in saturated fatty acids at the 2-position in the triglycerides not exceeding 1,3 %;
- (k) a sum of transoleic isomers not exceeding 0,05 % and a sum of translinoleic + translinoleic isomers not exceeding 0,05 %;
- (l) a content in stigmastadienes not exceeding 0,15 mg/kg.
- (m) a difference between the HPLC and theoretical content of triglycerides with ECN42 of 0,2 or less.

C. Subheading 1509 90 covers olive oil obtained by the treatment of olive oils falling within subheading 1509 10 10 and/or 1509 10 90, whether or not blended with virgin olive oil, having the following characteristics:

- (a) an acid content, expressed as oleic acid, not exceeding 1,5 g per 100 g;

- (b) a wax content not exceeding 350 mg/kg;
- (c) a  $K_{270}$  extinction coefficient not higher than 1,0;
- (d) an extinction coefficient variation ( $\Delta K$ ), in the 270 nm region, not higher than 0,13;
- (e) an erythrodiol and uvaol content not exceeding 4,5 %;
- (f) a content in saturated fatty acids at the 2-position in the triglycerides not exceeding 1,5 %;
- (g) the sum of transoleic isomers not exceeding 0,20 % and the sum of translinoleic + translinolenic isomers not exceeding 0,30 %.
- (h) a difference between the HPLC and theoretical content of triglycerides with ECN42 of 0,3 or less.

D. For the purposes of subheading 1510 00 10, 'crude oils' means oils, particularly olive-residue oils, with the following characteristics:

- (a) an acid content, expressed as oleic acid, greater than 0,5 g per 100 g;
- (b) an erythrodiol and uvaol content not lower than 12 %;
- (c) a content in saturated fatty acids at the 2-position in the triglycerides not exceeding 1,8 %;
- (d) the sum of transoleic isomers not exceeding 0,20 % and the sum of translinoleic + translinolenic isomers not exceeding 0,10 %.
- (e) a difference between the HPLC and theoretical content of triglycerides with ECN42 of 0,6 or less.

E. Subheading 1510 00 90 covers oils obtained by the treatment of oils falling within subheading 1510 00 10, whether or not blended with virgin olive oil, and oils not having the characteristics of the oils referred to in additional notes 2 B, 2 C and 2 D. Oils falling within the subheading must have a content in saturated fatty acids at the 2-position in the triglycerides not exceeding 2,0 %, a sum of transoleic isomers lower than 0,4 % and a sum of translinoleic + translinolenic isomers lower than 0,35 % and a difference between the HPLC and theoretical content of triglycerides with ECN42 that does not exceed 0,5.

3. Subheadings 1522 00 31 and 1522 00 39 do not cover:

- (a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined in accordance with the method laid down in Annex XVI to Regulation (EEC) No 2568/91, lower than 70 or higher than 100;
- (b) residues resulting from the treatment of fatty substances containing oil having an iodine index higher than 70 or lower than 100, of which the peak area representing the retention volume of betasitosterol<sup>(1)</sup>, determined in accordance with Annex V to Regulation (EEC) No 2568/91, is less than 93,0 % of the total sterol peak areas.

4. The analytical methods for the determination of the characteristics of the products referred to above are those laid down in the Annexes to Regulation (EEC) No 2568/91. Accordingly, account is to be taken also of the footnotes of Annex I to the Regulation.

<sup>(1)</sup> Delta-5,23-stigmastadienol + chlerosterol + betasitosterol + sitostanol + delta-5-avenasterol + delta-5,24-stigmastadienol.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
1501 00	<b>Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:</b>				
	— Pig fat (including lard):				
1501 00 11	— — For industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	3	0,5	Free	—
1501 00 19	— — Other . . . . .	26,8 €/100 kg/net	18,8 €/100 kg/net	17,2 €/100 kg/net	—
1501 00 90	— Poultry fat . . . . .	18	12,6	11,5	—
1502 00	<b>Fats of bovine animals, sheep or goats, other than those of heading No 1503:</b>				
1502 00 10	— For industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	2	Free	Free	—
1502 00 90	— Other . . . . .	10	3,5	3,2	—
1503 00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:</b>				
	— Lard stearin and oleostearin:				
1503 00 11	— — For industrial uses <sup>(1)</sup> . . . . .	Free	Free	Free	—
1503 00 19	— — Other . . . . .	8	5,6	5,1	—
1503 00 30	— Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	12	0,7	Free	—
1503 00 90	— Other . . . . .	12	7	6,4	—
1504	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>				
1504 10	— <b>Fish-liver oils and their fractions:</b>				
1504 10 10	— — Of a vitamin A content not exceeding 2 500 IU/g . . . . .	6	4,2	3,8	—
	— — Other:				
1504 10 91	— — — Of halibut . . . . .	Free	Free	Free	—
1504 10 99	— — — Other . . . . .	Free	4,2	3,8	—
1504 20	— <b>Fats and oils and their fractions, of fish, other than liver oils:</b>				
1504 20 10	— — Solid fractions . . . . .	17	11,9	10,9	—
1504 20 90	— — Other . . . . .	Free	Free	Free	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
1504 30	– Fats and oils and their fractions, of marine mammals:				
1504 30 10	– – Solid fractions . . . . .	17	11,9	10,9	—
1504 30 90	– – Other . . . . .	2	Free	Free	—
1505	Wool grease and fatty substances derived therefrom (including lanolin):				
1505 10 00	– Wool grease, crude . . . . .	6	3,5	3,2	—
1505 90 00	– Other . . . . .	10	0,7	Free	—
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified . . . . .	4	0,3	Free	—
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:				
1507 10	– Crude oil, whether or not de-gummed:				
1507 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	5	3,5	3,2	—
1507 10 90	– – Other . . . . .	10	7	6,4	—
1507 90	– Other:				
1507 90 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
1507 90 90	– – Other . . . . .	15	10,5	9,6	—
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:				
1508 10	– Crude oil:				
1508 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	5	0,8	Free	—
1508 10 90	– – Other . . . . .	10	7	6,4	—
1508 90	– Other:				
1508 90 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
1508 90 90	– – Other . . . . .	15	10,5	9,6	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:				
1509 10	– Virgin:				
1509 10 10	– – Lampante virgin olive oil . . . . .	153,2 €/100 kg/net	127,7 €/100 kg/net	122,6 €/100 kg/net	—
1509 10 90	– – Other . . . . .	155,6 €/100 kg/net	129,7 €/100 kg/net	124,5 €/100 kg/net	—
1509 90 00	– Other . . . . .	168,2 €/100 kg/net	140,2 €/100 kg/net	134,6 €/100 kg/net	—
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No 1509:				
1510 00 10	– Crude oils . . . . .	137,8 €/100 kg/net	114,8 €/100 kg/net	110,2 €/100 kg/net	—
1510 00 90	– Other . . . . .	200,4 €/100 kg/net	167 €/100 kg/net	160,3 €/100 kg/net	—
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:				
1511 10	– Crude oil:				
1511 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	5	0,7	Free	—
1511 10 90	– – Other . . . . .	9	4,2	3,8	—
1511 90	– Other:				
	– – Solid fractions:				
1511 90 11	– – – In immediate packings of a net content of 1 kg or less	20	14	12,8	—
1511 90 19	– – – Other . . . . .	17	11,9	10,9	—
	– – Other:				
1511 90 91	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
1511 90 99	– – – Other . . . . .	14	9,8	9	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
1512	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:</b>				
	– <b>Sunflower-seed or safflower oil and fractions thereof:</b>				
1512 11	– – <b>Crude oil:</b>				
1512 11 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	5	3,5	3,2	—
	– – – Other:				
1512 11 91	– – – – Sunflower-seed oil . . . . .	10	7	6,4	—
1512 11 99	– – – – Safflower oil . . . . .	10	7	6,4	—
1512 19	– – <b>Other:</b>				
1512 19 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
	– – – Other:				
1512 19 91	– – – – Sunflower-seed oil . . . . .	15	10,5	9,6	—
1512 19 99	– – – – Safflower oil . . . . .	15	10,5	9,6	—
	– <b>Cotton-seed oil and its fractions:</b>				
1512 21	– – <b>Crude oil, whether or not gossypol has been removed:</b>				
1512 21 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	5	3,5	3,2	—
1512 21 90	– – – Other . . . . .	10	7	6,4	—
1512 29	– – <b>Other:</b>				
1512 29 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
1512 29 90	– – – Other . . . . .	15	10,5	9,6	—
1513	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:</b>				
	– <b>Coconut (copra) oil and its fractions:</b>				
1513 11	– – <b>Crude oil:</b>				
1513 11 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	4	2,9	2,5	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.



CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
	— — — Other:				
1513 11 91	— — — — In immediate packings of a net content of 1 kg or less	20	14	12,8	—
1513 11 99	— — — — Other . . . . .	10	7	6,4	—
1513 19	— — <b>Other:</b>				
	— — — Solid fractions:				
1513 19 11	— — — — In immediate packings of a net content of 1 kg or less	20	14	12,8	—
1513 19 19	— — — — Other . . . . .	17	11,9	10,9	—
	— — — Other:				
1513 19 30	— — — — For technical or industrial uses other than the manu- facture of foodstuffs for human consumption <sup>(1)</sup> . . .	8	5,6	5,1	—
	— — — — Other:				
1513 19 91	— — — — — In immediate packings of a net content of 1 kg or less . . . . .	20	14	12,8	—
1513 19 99	— — — — — Other . . . . .	15	10,5	9,6	—
	— <b>Palm kernel or babassu oil and fractions thereof:</b>				
1513 21	— — <b>Crude oil:</b>				
	— — — For technical or industrial uses other than the manu- facture of foodstuffs for human consumption <sup>(1)</sup> :				
1513 21 11	— — — — Palm kernel oil . . . . .	5	3,5	3,2	—
1513 21 19	— — — — Babassu oil . . . . .	5	3,5	3,2	—
	— — — Other:				
1513 21 30	— — — — In immediate packings of a net content of 1 kg or less	20	14	12,8	—
1513 21 90	— — — — Other . . . . .	10	7	6,4	—
1513 29	— — <b>Other:</b>				
	— — — Solid fractions:				
1513 29 11	— — — — In immediate packings of a net content of 1 kg or less	20	14	12,8	—
1513 29 19	— — — — Other . . . . .	17	11,9	10,9	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
1513 29 30	— — — Other: — — — — For technical or industrial uses other than the manu- facture of foodstuffs for human consumption <sup>(1)</sup> . . .	8	5,6	5,1	—
1513 29 50	— — — — Other: — — — — — In immediate packings of a net content of 1 kg or less . . . . .	20	14	12,8	—
1513 29 91	— — — — — Other: — — — — — Palm kernel oil . . . . .	15	10,5	9,6	—
1513 29 99	— — — — — Babassu oil . . . . .	15	10,5	9,6	—
1514	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:</b>				
1514 10	— <b>Crude oil:</b>				
1514 10 10	— — For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	5	3,5	3,2	—
1514 10 90	— — Other . . . . .	10	7	6,4	—
1514 90	— <b>Other:</b>				
1514 90 10	— — For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
1514 90 90	— — Other . . . . .	15	10,5	9,6	—
1515	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:</b>				
	— <b>Linseed oil and its fractions:</b>				
1515 11 00	— — <b>Crude oil</b> . . . . .	5	3,5	3,2	—
1515 19	— — <b>Other:</b>				
1515 19 10	— — — For technical or industrial uses other than the manufac- ture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
1515 19 90	— — — Other . . . . .	15	10,5	9,6	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
	– <b>Maize (corn) oil and its fractions:</b>				
1515 21	– – <b>Crude oil:</b>				
1515 21 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	5	3,5	3,2	—
1515 21 90	– – – Other . . . . .	10	7	6,4	—
1515 29	– – <b>Other:</b>				
1515 29 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
1515 29 90	– – – Other . . . . .	15	10,5	9,6	—
1515 30	– <b>Castor oil and its fractions:</b>				
1515 30 10	– – For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials <sup>(1)</sup> . . . . .	Free	Free	Free	—
1515 30 90	– – Other . . . . .	8	5,6	5,1	—
1515 40 00	– <b>Tung oil and its fractions</b> . . . . .	3	0,5	Free	—
1515 50	– <b>Sesame oil and its fractions:</b>				
	– – Crude oil:				
1515 50 11	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	5	3,5	3,2	—
1515 50 19	– – – Other . . . . .	10	7	6,4	—
	– – Other:				
1515 50 91	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> . . . . .	8	5,6	5,1	—
1515 50 99	– – – Other . . . . .	15	10,5	9,6	—
1515 60	– <b>Jojoba oil and its fractions:</b>				
1515 60 10	– – Raw oil . . . . .	Free	Free	Free	—
1515 60 90	– – Other . . . . .	8	0,7	Free	—
1515 90	– <b>Other:</b>				
1515 90 10	– – Oiticica oils; myrtle wax and Japan wax; their fractions	3	0,5	Free	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
	— — Tobacco-seed oil and its fractions:				
	— — — Crude oil:				
1515 90 21	— — — — For technical or industrial uses other than the manu- facture of foodstuffs for human consumption <sup>(1)</sup> . . .	5	Free	Free	—
1515 90 29	— — — — Other . . . . .	10	7	6,4	—
	— — — Other:				
1515 90 31	— — — — For technical or industrial uses other than the manu- facture of foodstuffs for human consumption <sup>(1)</sup> . . .	8	Free	Free	—
1515 90 39	— — — — Other . . . . .	15	10,5	9,6	—
	— — Other oils and their fractions:				
	— — — Crude oils:				
1515 90 40	— — — — For technical or industrial uses other than the manu- facture of foodstuffs for human consumption <sup>(1)</sup> . . .	5	3,5	3,2	—
	— — — — Other:				
1515 90 51	— — — — — Solid, in immediate packings of a net content of 1 kg or less . . . . .	20	14	12,8	—
1515 90 59	— — — — — Solid, other; fluid . . . . .	10	7	6,4	—
	— — — Other:				
1515 90 60	— — — — For technical or industrial uses other than the manu- facture of foodstuffs for human consumption <sup>(1)</sup> . . .	8	5,6	5,1	—
	— — — — Other:				
1515 90 91	— — — — — Solid, in immediate packings of a net content of 1 kg or less . . . . .	20	14	12,8	—
1515 90 99	— — — — — Solid, other; fluid . . . . .	15	10,5	9,6	—
1516	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:</b>				
1516 10	— <b>Animal fats and oils and their fractions:</b>				
1516 10 10	— — In immediate packings of a net content of 1 kg or less . . .	20	14	12,8	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
1516 10 90	— — Other . . . . .	17	11,9	10,9	—
1516 20	— <b>Vegetable fats and oils and their fractions:</b>				
1516 20 10	— — Hydrogenated castor oil, so called ‘opal-wax’ . . . . .	12	3,7	3,4	—
	— — Other:				
1516 20 91	— — — In immediate packings of a net content of 1 kg or less	20	14	12,8	—
	— — — Other:				
1516 20 95	— — — — Colza, linseed, rape seed, sunflower seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of food-stuffs for human consumption <sup>(1)</sup> . . . . .	17	5,6	5,1	—
	— — — — Other:				
1516 20 96	— — — — — Ground-nut, cotton seed, soya beans or sunflower seed oils; other oils containing less than 50 % by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rape seed or copaiba oils . .	17	10,5	9,6	—
1516 20 98	— — — — — Other . . . . .	17	11,9	10,9	—
1517	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:</b>				
1517 10	— <b>Margarine, excluding liquid margarine:</b>				
1517 10 10	— — Containing more than 10 % but not more than 15 % by weight of milk fats . . . . .	13 + 44,4 €/100 kg/net	9,1 + 31,1 €/100 kg/net	8,3 + 28,4 €/100 kg/net	—
1517 10 90	— — Other . . . . .	25	17,5	16	—
1517 90	— <b>Other:</b>				
1517 90 10	— — Containing more than 10 % but not more than 15 % by weight of milk fats . . . . .	13 + 44,4 €/100 kg/net	9,1 + 31,1 €/100 kg/net	8,3 + 28,4 €/100 kg/net	—
	— — Other:				
1517 90 91	— — — Fixed vegetable oils, fluid, mixed . . . . .	15	10,5	9,6	—
1517 90 93	— — — Edible mixtures or preparations of a kind used as mould release preparations . . . . .	10	3,2	2,9	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
1517 90 99	— — — Other . . . . .	25	17,5	16	—
1518 00	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:</b>				
1518 00 10	— Linosyn . . . . .  — Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> :	20	8,4	7,7	—
1518 00 31	— — Crude . . . . .	5	3,5	3,2	—
1518 00 39	— — Other . . . . .  — Other:	8	5,6	5,1	—
1518 00 91	— — Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerised by heat in vaccum or in inert gas or otherwise chemically modified, excluding those of heading No 1516 . . . . .  — — Other:	15	8,4	7,7	—
1518 00 95	— — — Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions . . . . .	12	2	2	—
1518 00 99	— — — Other . . . . .	15	8,4	7,7	—
[1519]					
1520 00 00	— Glycerol, crude; glycerol waters and glycerol lyes . . . . .	3	0,3	Free	—
1521	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:</b>				
1521 10	— <b>Vegetable waxes:</b>				
1521 10 10	— — Raw . . . . .	Free	Free	Free	—
1521 10 90	— — Other . . . . .	3	0,7	Free	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
1521 90	– Other:				
1521 90 10	– – Spermaceti, whether or not refined or coloured . . . . .	Free	0,6	Free	—
	– – Beeswax and other insect waxes, whether or not refined or coloured:				
1521 90 91	– – – Raw . . . . .	Free	Free	Free	—
1521 90 99	– – – Other . . . . .	2,5	2,9	2,5	—
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:				
1522 00 10	– Degras . . . . .	9	4,2	3,8	—
	– Residues resulting from the treatment of fatty substances or animal or vegetable waxes:				
	– – Containing oil having the characteristics of olive oil:				
1522 00 31	– – – Soapstocks . . . . .	37,4 €/100 kg/net	31,2 €/100 kg/net	29,9 €/100 kg/net	—
1522 00 39	– – – Other . . . . .	59,8 €/100 kg/net	49,8 €/100 kg/net	47,8 €/100 kg/net	—
	– – Other:				
1522 00 91	– – – Oil foots and dregs; soapstocks . . . . .	7	3,5	3,2	—
1522 00 99	– – – Other . . . . .	2	0,3	Free	—